



WEST VIRGINIA LEGISLATURE
Legislative Rule-Making Review Committee

Senator Dave Sypolt, Co-Chair
Delegate Geoff Foster, Co-Chair

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SECRETARY OF STATE
Adair Sankoff, Director

September 12, 2021

NOTICE OF ACTION TAKEN BY THE LEGISLATIVE RULE-MAKING REVIEW COMMITTEE

To: Mac Warner, Secretary of State, State Register

To: Mark Morton
Tax
PO Box 1005
Charleston, WV 25324

From: Legislative Rule-Making Review Committee

Proposed Rule: Corporation Net Income Tax, 110-24

The Legislative Rule-Making Review Committee Recommends that the West Virginia Legislature

1. Authorize the agency to promulgate the Legislative rule:

(A) as originally filed

(B) as modified by the agency

X

2. Authorize the agency to promulgate the Legislative rule with certain amendments; amendments and a statement of reasons for such recommendation is attached.

3. Authorize the agency to promulgate the Legislative rule as modified with certain amendments; amendments and a statement of reasons for such recommendation is attached.

4. Recommends that the Legislative rule be withdrawn; a statement of reasons for the recommendation is attached.

5. Recommends that the Legislative rule be rejected; a statement of reasons for the recommendation is attached.